

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2004

| | BUDGETED AMOUNTS | | | VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) |
|--|------------------|-----------------|--------------------------|---|
| | ORIGINAL | FINAL | ACTUAL | |
| REVENUES | | | | |
| Taxes: | | | | |
| Property taxes | \$ 229,234,072 | \$ 229,734,314 | \$ 231,936,843 | \$ 2,202,529 |
| Retail sales and use taxes | 68,653,006 | 69,253,006 | 72,588,009 | 3,335,003 |
| Business and other taxes | 6,581,036 | 7,831,036 | 9,123,495 | 1,292,459 |
| Penalties and interest - delinquent taxes | 14,450,000 | 14,700,000 | 16,790,036 | 2,090,036 |
| Licenses and permits | 6,046,253 | 5,610,500 | 6,106,063 | 495,563 |
| Intergovernmental revenues | 68,816,476 | 66,324,414 | 72,077,533 | 5,753,119 |
| Charges for services | 86,108,243 | 86,278,533 | 90,139,197 | 3,860,664 |
| Fines and forfeits | 9,079,402 | 7,679,124 | 7,105,970 | (573,154) |
| Interest earnings | 11,194,310 | 11,694,310 | 12,228,407 | 534,097 |
| Miscellaneous revenues | 5,560,640 | 5,105,232 | 12,066,585 | 6,961,353 |
| Sale of capital assets | 40,000 | 40,000 | 381,109 | 341,109 |
| Transfers in | 19,146,964 | 19,896,725 | 17,157,844 | (2,738,881) |
| Total revenues | 524,910,402 | 524,147,194 | 547,701,091 | 23,553,897 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government services | 88,621,745 | 88,764,869 | 79,467,486 | 9,297,383 |
| Law, safety and justice | 340,662,531 | 343,734,047 | 338,364,795 | 5,369,252 |
| Physical environment | 3,905,374 | 3,905,374 | 3,187,278 | 718,096 |
| Economic environment | 9,366,088 | 10,311,111 | 9,318,609 | 992,502 |
| Mental and physical health | 19,694,715 | 19,940,673 | 19,821,471 | 119,202 |
| Debt service | | | | |
| Principal | 34,220 | 34,220 | - | 34,220 |
| Interest and other debt service costs | 3,395 | 3,395 | - | 3,395 |
| Capital outlay | 1,738,770 | 1,820,790 | 2,122,909 | (302,119) |
| Transfers out | 69,794,353 | 75,284,001 | 70,112,948 | 5,171,053 |
| Total expenditures | 533,821,191 | 543,798,480 | 522,395,496 | 21,402,984 |
| Excess of revenues over (under) expenditures (budgetary basis) | \$ (8,910,789) | \$ (19,651,286) | 25,305,595 | \$ 44,956,881 |
| Adjustment from budgetary basis to GAAP basis | | | 1,404,493 ^(a) | |
| Net change in fund balance | | | 26,710,088 | |
| Fund balance — January 1, 2004 | | | 96,248,373 | |
| Fund balance — December 31, 2004 | | | \$ 122,958,461 | |
| (a) Elements of adjustment from budgetary basis to GAAP basis: | | | | |
| Adjustments to revenues | | | | |
| Recognition of unrealized loss on investments on a GAAP basis | | | \$ (2,205,058) | |
| Reclassification of donations from a fiduciary fund, revenue on a GAAP basis | | | 9,540 | |
| Budgeted intrafund transfers in, eliminated on a GAAP basis | | | (16,731,182) | |
| Adjustments to expenditures | | | | |
| Encumbrances, not included in GAAP basis expenditures | | | 5,100,011 | |
| Budgeted intrafund transfers out, eliminated on a GAAP basis | | | 16,731,182 | |
| GAAP basis only recognition of advance from other fund | | | (1,500,000) | |
| Adjustment from budgetary basis to GAAP basis | | | \$ 1,404,493 | |

The notes to the financial statements are an integral part of this statement.